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REPORTS

OF THE

AUDITOR, TREASURER,

AND

INDIAN COMMISSIONER,

OF THE

TERRITORY OF MONTANA.

DEMOCRAT PRINT, VIRGINIA CITY.

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REPORT OF THE AUDITOR

OF THE

TERRITORY OF MONTANA.

OFFICE OF THE TERRITORIAL AUDITOR,
VIRGINIA CITY, M. T., Feb. 1, 1866.

To His Excellency, Thomas Francis Meagher, Secretary and Acting Governor of Montana Territory—

SIR -Herewith I have the pleasure to submit a report of the business of my office for the year ending December 4th, 1865, and to January 1st, 1866.

I have the honor to be,
Respectfully your ob't serv't,
JOHN S. LOTT, Auditor.

REPORT.

AUDITOR'S OFFICE, MONTANA TERRITORY,
VIRGINIA CITY, Feb. 1st, 1866.

To His Excellency, Thomas Francis Meagher, Secretary and Acting Governor of the Territory of Montana—

SIIR:—By an Act of the Legislative Assembly of the Territory of Montana, it was made the duty of the Auditor to report to said body, at its next session, the condition of the finances of the Territory, together with such suggestions in regard to the revenue, as a careful examination and the experience of the past might suggest. The Legislature, not having assembled at such time as was evidently anticipated by said Act, I therefore herewith submit to your Excellency a report of such matter as will be of interest to the public, with a request that the same be published.

TABLE,

Showing the Assessment of Property and Collection of Taxes in the different Counties of Montana Territory, up to Dec. 4th, 1865.

NAME OF COUNTY.	No of Acre of Land Claimed.	Value of Improvements on Land.	Value of Improvements on Town Lots.	No. of Oxen.	Value per head	No. of Horses.	Value per head	No. of Mules and Asses.	Value per head	No. of Cows and Calves.	Value per head	No of Sheep	Value per head	No. of Swine	Value per head	Total value, including capital in merchandise and manufactures, etc., etc.	Amt. of property Tax due the Territory	Amt of Property Tax Collected	Amt. of Delinquent Property Tax	Amt. License Tax Collcted.	Amt. of Poll Tax Collected.
Madison,	28,283	$62,333	$306,099	2644	$29	652	$63	342	$119	790	$36	1700	$4	180	$39	$1,506,977	$6,028	$4,813	$1,215	$12,058	$918
Edgerton,	11,181	12,572	144,480	516	32	264	48	28	71	279	33	69	3	20	29	821,014	3,284	1,985	1,299	3,570	269
Beaver Head,	4,800	6,700	32,012	272	44	110	61	43	84	126	32	...	...	6	17	162,385	649	446	203	724	64
Gallatin,	38,442	47,764	10,457	893	38	181	58	51	112	701	32	...	...	43	25	188,663	754	445	309	555	238
*Jefferson,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
†Deer Lodge,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	696	...	2,262	269
*Missoula,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
*Choteau,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
*Big Horn	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total,	82,706	$128,369	$493,048	4325	...	1207	...	464	...	1896	...	1769	...	249	...	$2,679,039	$10,715	$8,385	$3,026	$19,169	$1,758

*No Returns. †No. Assessment Returns.

STATEMENT NO. 1

Showing the amount for which warrants have been issued, (by me drawing on the Territorial Treasury,) and for what purposes issued, from the organization of the Territory, to Jan. 1st, 1866:

To officers, members and attaches of the Legislature,	$39,478 95
To Territorial officers,	16,020 56
To individuals for extraordinary services,	3,000 00
For Printing,	6,188 00
For Office rent, furniture, etc.	490 25
Total,	$65,177 76

I have also issued warrants, in accordance with the provisions of an act of the Legislature, drawing upon the appropriation by Congress—which I have been assured will be redeemed by the Secretary of the Territory, as soon as said appropriation shall be placed to his credit—to to the amount of $9,879 30.

STATEMENT NO. 2

Showing the amount collected in each County, to December 5th, 1865.

Madison,	$17,789 00
Edgerton,	5,824 00
Beaver Head,	1,234 00
Gallatin,	1,238 00
Deer Lodge,	3,221 00
Amount collected in the several counties, from December 4th, to January 1st,	4,500 00
Total,	$33,806 00

SUMMARY.

Total amount of expenditures,	$65,177 76
Total amount of receipts,	33,198 00
Collections have been made in Jefferson County, but no returns made to this office.	
Delinquent Property Tax,	$3,026 00
Probable amount of Delinquent Poll Tax,	6,000 00

Nearly one-half of the entire amount collected has been for licenses, which collection will continue, not only in the counties named, but will extend to all the organized counties in the Territory—license being due from March last, where no collections have heretofore been made—so that the amount collected and not yet returned, the collection of the delinquent tax and the license, cannot fail to liquidate all the liabilities of the Territory by May or June; and a prompt collection during the present year will place in the Treasury several thousand dollars in excess of the probable expenditures, (provided the license tax be continued,) thus placing our liabilities beyond the withering blight of depreciation, so common in newly organized Territories. Once free from indebtedness, the business of the Territory can be conducted with such economy as has heretofore been impossible. A great reduction of taxation will then be admissible, particularly on such improvements as tend to develope the mineral and agricultural resources of the country. Great neglect is observable on the part of the collectors of some of the counties, resulting in the whole burden of taxation resting on the shoulders of one portion of the population, while the remainder go scot free. The neglect is, perhaps, attributable more to the want of a knowledge of the law, than to any other cause. A proper understanding of the revenue laws would be likely to add greatly to the collections in the Territory, and equalize the burden of taxation, I would therefore recommend to your consideration the compilation, by some competent person, of all the laws relating to the duties of county officers—the revenue law, the election law and the

school law—to be published in pamphlet form, and distributed to each officer of the several counties. Such a volume could not fail to be a convenient text-book, even were we in possession of our published statutes. Respectfully submitted,

JOHN S. LOTT,
Auditor of the Territory of Montana.

The above report has been greatly delayed for the want of a proper settlement and return by the various county treasurers. With a view to securing which more promptly in the future, I append the following

INSTRUCTIONS:

1st.—All blank license, property and poll-tax receipts, will be furnished to the various county treasurers on the application and receipt for same at this office.

2d.—A return of the butts or stubbs, in duplicate accounts of their issues, is imperatively necessary on the first of October, and the fifteenth day of December and June, of each year.

3d.—The treasurers of the different counties are requested to forward to this office, as soon as practicable, an estimate for the number of licenses, poll and property tax receipts, required for the present year in their respective counties. Respectfully submitted,

JOHN S LOTT, Auditor.

TERRITORIAL TREASURER'S REPORT.

TREASURER'S OFFICE, MONTANA TERRITORY,
VIRGINIA CITY, Feb. 17th, 1866.

To His Excellency, Thomas Francis Meagher, Secretary and Acting Governor of the Territory of Montana:—

I beg leave respectfully to report for your information that there has been received at my office from the Treasurers of the several Counties in this Territory, in warrants drawn by the Auditor on the Territorial Treasury the sum of $29,935 25
In United States Treasury Notes, 136 58

Total amount paid in, $30,071 83

Which amount has been received from the Treasure's of the several counties as follows:—

Madison County			$17,075 61
Beaver Head County			1,375 78
Edgerton County			6,514 19
Deer Lodge County			3,599 67
Gallatin County			1,255 00
Jefferson County	Treasury Warrants	$115 00	251 58
	" Notes	136 58	
Total amount			$30,071 83

There have been no reports received from the other counties in the Territory, owing in some instances, to a lack of organization, and in others, to other causes. The amount of money received by me ($136 38,) was by me paid on Territorial warrants, No. one, Sec. 4, of an Act entitled "An Act concerning Weights and Measures," approved by the Governor June 24th, 1865, provides that

"It shall be the duty of the Treasurer of this Territory to procure as soon as possible from the Department of the Federal Government, all necessary Weights and Measures for the use of the Territory, and as soon as he shall receive them, to give public notice through one or more newspapers for thirty days, to each and every board of County Commissioners in the Territory, to obtain copies or duplicates of said Weights and Measures."

In pursuance of the provisions of said section, I made application to the treasury department of the United States for the weights and measures therein mentioned in the autumn of 1865, and having heard nothing from said application, I have recently called the attention of our Delegate in Congress to the same, and requested his services to aid me in procuring the same.

Respectfully,

Your obedient servant,

J. J. HULL.

STATEMENT OF INTERNAL REVENUE.

ASSESSOR'S OFFICE,
UNITED STATES INTERNAL REVENUE,
VIRGINIA CITY, Feb. 22, 1866.

Hon. Thomas Francis Meagher, Acting-Governor Montana:

SIR: Below please find statement of the Internal Revenue of the Territory for the year 1865, as per your request:—

Total assessments	$87,434 35
" collections	81,737 80

From the following sources—

Licenses	$37,335 36
Income	26,768 18
Manufactures	7,476 18
Gross receipts and other assessments	10,266 40
	$81,846 12

Very respectfully,

TRUMAN C. EVERTS,
Assessor.

INDIAN AFFAIRS.

Executive Office,
TERRITORY OF MONTANA,
Virginia City, Dec. 14th, 1865.

To the Honorable, the Commission for Indian Affairs, Department of the Interior, Washington:—

SIR: I have the honor to inform you that I returned here the afternoon of the 9th instant from Fort Benton, whither I had gone to assist Major Upson in his negotiation of a treaty with the Indians of the Black Foot Nation, which treaty he had, as special commissioner for that purpose, been instructed and authorized to make.

The instructions given in this instance to Major Upson, left him at liberty to associate the Ex-officio Superintendent of Indian affairs in this Territory in the negotiation of the treaty, as the convenience of that officer, in view of the distance he would have to travel from the Executive residence of the Territory to Fort Benton, might dictate.

Governor Edgerton, in committing to me the charge of the Territory on his departure for Washington, having expressed a desire that I should attend the treaty-council, it was with pleasure, I undertook the journey, and took part in the negotiation. . . . . .

Major Upson having already forwarded to the office of Indian affairs, a report of the proceedings at Fort Benton, together with a copy of the treaty concluded there with the Black Foot Nation, it appears to me I have in this communication, little more to do, than give a summary of those proceedings, and submit to your consideration, the two or three suggestions which have occurred to me in connection with them.

Indeed, the outline of the proceedings given in one of our local papers, which outline I have the honor to enclose—renders it almost superfluous, on my part to do more than respectfully direct your attention to it—this outline being quite correct as far as it goes, and sufficiently explicit for the proper understanding of the main features of the Treaty, and the spirit in which it was accepted.

The Black Foot Nation was fully represented on the occasion, although the Black Foot tribe appeared in person of one Chief only, and all the hostile Bloods were absent. These two tribes retired some time ago beyond the lines into the British possessions, and have been living there ever since.

It strikes me forcibly that Indian Tribes who voluntary abandon their lands, seeking shelter and protection in a foreign country, cease to be essential parties to any treaty which the United States previous to their emigration, might have held it necessary to conclude with them.

So far beyond our line have the Black Feet thrown themselves, it was found impracticable to bring them in to the treaty-council at Fort Benton. The messengers dispatched to them for that purpose by Major Upson, having been forcibly halted by the Kootenai Indians, within the British

possessions, and compelled to return to the Fort without having even seen the Black Feet, who were reported by the Kootenai's, to be away back toward the Frasier River.

The hostile Bloods having murdered eleven whites on the Marias river last Spring where they were peacefully employed cutting hay for the Fort, have not been seen nor heard of this side of the British line since that massacre took place.

The Piegans and Gros-ventres were on the ground in full force, and the friendly Bloods, who camp and hunt with the Piegans, displayed an encampment on the Teton and Missouri of over a thousand lodges. These Indians appeared to me to be most peacefully disposed, and their Chiefs, with an intelligent readiness, assented to the stipulations of the treaty, and subscribed their names to the instrument

Nevertheless, I am satisfied they will continue more or less vexatiously to annoy the whites by stealing horses belonging to the latter, etc.

Horse stealing is accounted a heroic exploit by the best of these Indians, and the habit has become so inveterate with them, that until some of the thieves are severely punished, I much fear it will not be relinquished

Wisely anticipating the necessity that must, in the course of a few months, dictate a treaty with the Crows, for the cession of the lands extending, as these lands do, from the south bank of the Missouri to the eastern and southern boundaries of our territory, Major Upson, with my full concurrence, despatched messengers to the Yellowstone to bring in these Indians with the view of obtaining their consent to a treaty similar to that submitted to the Black Foot Nation.

Their horses giving out after six or seven hard days' riding, the messengers had to return without the Crows—although the latter were encamped, not much over half a day's ride from the point at which the former had to turn back to the Fort. Of this fact, however, the messengers were not made aware until one of them reached Helena, three weeks after, when the Captain of an expedition, that had been exploring a wagon route to the mouth of the Muscle-shell, informed him of it.

That it is more than expedient such a treaty with the Crows should be made as speedily as possible, must be conceded, in view of the urgent fact that hundreds of miners and others desirous of locating farms and laying out towns, are even now passing down into the great valley of the Yellowstone, and in the country beyond the junction of the Gallatin with the Missouri.

As for the Siouxs and their allies and accomplices, it is my clear and positive conviction, that they will never be reduced to friendly and reliable relations with the whites, but by the strong and crushing hand of the military power of the Nation.

I have in my communication to the Secretary of State, taken the liberty of expressing this conviction, and in the strength of it, have requested of him to obtain of the War Department a competent cavalry force for this territory. I trust that you will see it fit to approve of this application which I have urged in my two-fold capacity as Acting-Governor and Superintendent of Indian Affairs; and that in the proper quarter you will give it your earnest support. The communication from your office of the 26th of September, A. D., 1865, notifying Governor Edgerton that Major Hutchins, agent for the Flat-Heads, had been relieved, and that Mr. Augustus H. Chapman had been appointed in his stead, was forwarded to Major Hutchins on the 4th of this month.

I had intended to visit the Flat-Head agency on my return from Fort Benton, but the same communication having informed me that this agency had been transferred to Idaho, I relinquished the intention of doing so. But as this agency is several miles nearer the Capital of Montana, than

the Capital of Idaho, and accessible from the former by an excellent road, involving an easy journey on horse-back, of six days at most, I respectfully suggest that the transfer, referred to, be revoked.

Following this suggestion, I consider it my duty to the Department to advise the appointment of a special Superintendent for this Territory. Separated from one another as the Indian agencies are in Montana, by one two and three hundred miles and more, it is impossible for the Governor or Acting-Governor of the Territory, to acquit himself in an efficient and satisfactory manner of the duties pertaining to the superintendency as well as those pertaining to the Governorship at the one and the same time.

Should the Department concur with me on this point, it would afford me sincere gratification to hear of Major Upson being appointed to the Superintendency which has devolved on me as Acting-Governor of the Territory. Thoroughly conversant with the business of the position, intelligent, conscientious, active, resolute and experienced, I feel convinced that in this new and higher office, he would regulate the affairs, and discharge the obligations of the Superintendency, with great credit to himself, decided advantage to the different agencies connected to his supervision and with perfect satisfaction to the Department.

Having instructed Major Upson to proceed with the Fort Benton treaty, to Washington as speedily as possible, so that it may be ratified at an early day this winter, I leave to him the duty of communicating any further information the Department may desire to receive in relation to the matters contained in this dispatch.

I close, therefere, with one other suggestion, which I earnestly trust will be cordially approved and acted upon with promptitude by the Department.

Several parties in Montana, merchants, freighters, traders, farmers and settlers and business men, have sustained grievous damages at the hands of the Indians, located in this Territory, and incurred heavy expenses in resisting their hostilities. It would be but just, it seems to me, to have a commission appointed to investigate the claims arising out of the depredations and losses, and award each compensation as may be deemed equitable—the same to be made good by the United States—no protection whatever having been afforded the people of Montana, by the United States Government, against the Indians up to this late hour.

Major Upson and United States' Judge Munson, would—I am satisfied—render perfect justice to all parties concerned, were they empowered to act on that commission—and it is with the fullest confidence, in careful industry, sound judgment and firm integrity of these gentlemen, that I cordially recommend them for such appointments to the most favorable consideration of the Department.

I have the honor to be most respectfully Your most obedient servant,

THOMAS FRANCIS MEAGHER,

Secretary and Acting-Governor, Territory of Montana.